

(Rev. 12/00)

## CONNECTICUT QUARTERLY RECONCILIATION OF WITHHOLDING

**Purpose:** The attached Quarterly Reconciliation of Withholding coupon may be used by new employers who have not received the Employer's Withholding Remittance Coupon Book for 2001.

All employers registered for Connecticut income tax withholding are required to file **Form CT-941, Connecticut Quarterly Reconciliation of Withholding**. You must file a quarterly reconciliation as long as you have an active withholding account with the Department of Revenue Services (DRS), **even if no tax is due**, or if no tax was required to be withheld for that quarter. In general, **Form CT-941** must be filed even if you are not required to file **federal Form 941** (for example: household employers, agricultural employers, payers of nonpayroll amounts, and intermittent filers).

**Due dates:** First Quarter, April 30, 2001; Second Quarter, July 31, 2001; Third Quarter, October 31, 2001; Fourth Quarter, January 31, 2002. An employer who made full and timely payments of all income tax withholding for the quarter, may file the return by the 10th day of the second calendar month following the end of the quarter. If you are a household employer and permitted by DRS to file one return annually, the due date of **Form CT-941** is April 15, 2002.

If the due date falls on a Saturday, Sunday or legal holiday, the next business day is the due date.

**Seasonal filers** must obtain permission from DRS to file for only the quarters in which they are active. **Annual filers** who withhold Connecticut income tax from nonpayroll amounts **only** must obtain permission from DRS to file only for the fourth quarter. Household employers who voluntarily register with DRS may request annual filing. See **Informational Publication 2000 (11), Connecticut Circular CT - Employer's Tax Guide**, for detailed information on how to obtain permission to become a seasonal or annual filer.

Be sure to complete all requested information on the back of this return. See instructions on back. Sign and date the return in the space provided. If payment is due, remit payment with this return.

Make your check payable to: COMMISSIONER OF REVENUE SERVICES. Write your Connecticut Tax Registration Number, and the calendar quarter to which the payment applies, on your check.

Mail your completed return and payment (if applicable) to: Department of Revenue Services, PO Box 2931, Hartford CT 06104-2931.

To amend **Form CT-941**, use **Form CT-941X, Amended Connecticut Quarterly Reconciliation of Withholding**. Forms and publications may be obtained by visiting the DRS Web site at [www.drs.state.ct.us](http://www.drs.state.ct.us) or by calling the DRS Forms Unit at 860-297-4753 (from anywhere).

### CT-941 (DRS) CONNECTICUT QUARTERLY RECONCILIATION OF WITHHOLDING ▶ 2001

CONNECTICUT TAX REGISTRATION NUMBER ▶	FEDERAL EMPLOYER ID NUMBER	ENTER REPORTING QUARTER (1, 2, 3 OR 4) ▶	DUE DATE
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ENTER NAME AND ADDRESS BELOW. PLEASE PRINT OR TYPE.

## TAXPAYER'S COPY

- Check if you are a household employer.
- Check if you no longer have employees in Connecticut and enter date of last payroll: \_\_\_\_\_.

I declare under the penalty of false statement that I have examined this return and, to the best of my knowledge and belief, it is true, complete, and correct. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both.)

Signature \_\_\_\_\_  
Title \_\_\_\_\_ Date \_\_\_\_\_

SEPARATE HERE AND MAIL COUPON TO DEPARTMENT OF REVENUE SERVICES. KEEP THE TOP PORTION FOR YOUR RECORDS.

### CT-941 (DRS) CONNECTICUT QUARTERLY RECONCILIATION OF WITHHOLDING ▶ 2001

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I declare under the penalty of false statement that I have examined this return and, to the best of my knowledge and belief, it is true, complete, and correct. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both.)

**Mail to:** DEPARTMENT OF REVENUE SERVICES  
PO BOX 2931  
HARTFORD CT 06104-2931

Signature \_\_\_\_\_  
Title \_\_\_\_\_ Date \_\_\_\_\_

#### READ INSTRUCTIONS BEFORE COMPLETING

1. GROSS WAGES AND NONPAYROLL AMOUNTS ▶	1		
2. GROSS CT WAGES AND NONPAYROLL AMOUNTS ▶	2		
3. CONNECTICUT TAX WITHHELD ▶	3		
4. CREDIT FROM PRIOR PERIOD ▶	4		
5. PAYMENTS MADE FOR THIS QUARTER ▶	5		
6. TOTAL DEPOSITS (Add Line 4 and Line 5) ▶	6		
7. NET TAX DUE (OR CREDIT) (Line 3 minus Line 6) ▶	7		
8a. PENALTY: ▶	+ 8b. INTEREST: ▶	=	8
9. AMOUNT APPLIED TO NEXT QUARTER ▶	9		
10. AMOUNT TO BE REFUNDED ▶	10		
11. TOTAL AMOUNT DUE (Add Line 7 and Line 8) ▶	11		

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1. GROSS WAGES AND NONPAYROLL AMOUNTS ▶	1		
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7. NET TAX DUE (OR CREDIT) (Line 3 minus Line 6) ▶	7		
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10. AMOUNT TO BE REFUNDED ▶	10		
11. TOTAL AMOUNT DUE (Add Line 7 and Line 8) ▶	11		

**INSTRUCTIONS FOR COMPLETING FRONT OF FORM CT-941 (DRS)**

- Line 1:** Enter the total amount of wages paid to all employees and nonpayroll amounts subject to withholding paid during this quarter.
- Line 2:** Enter the total amount of Connecticut wages paid and Connecticut nonpayroll amounts subject to withholding paid during this quarter.
- Line 3:** Enter the total amount of Connecticut income tax withheld on wage and nonpayroll amounts during this quarter. **(This should equal Total Liability for Quarter below.)**
- Line 4:** Enter any credit from the previous quarter as a result of overpayment, if applicable.
- Line 5:** Enter the sum of all payments made for this quarter.
- Line 6:** Add Line 4 and Line 5. This is the total of your payments and credits for this quarter.
- Line 7:** Subtract Line 6 from Line 3 and enter the result on Line 7. This is the amount of tax due or credit. If Line 6 is more than Line 3, complete Line 9 and Line 10.
- Line 8:** Enter penalty on Line 8a and interest on Line 8b, and enter the total on Line 8. **Late Payment Penalty:** The penalty for late payment or underpayment of income tax is 10% (.10) of such amount due. **Late Filing Penalty:** In the event that no tax is due, the Commissioner of Revenue Services may impose a \$50 penalty

for the late filing of any return or report that is required by law to be filed. **Interest:** Interest will be computed on the underpayment of tax at the rate of 1% (.01) per month or fraction of a month.

- Line 9:** Enter amount of tax credit from Line 7 to be applied to next quarter.
- Line 10:** Enter amount of tax credit from Line 7 to be refunded.
- Line 11:** Add Line 7 and Line 8 if the amount on Line 7 is a net tax due. This is the total amount now due.

**INSTRUCTIONS FOR COMPLETING BACK OF FORM CT-941 (DRS)**

**All Filers:** Any employer with a Connecticut withholding tax liability of less than \$500 for a calendar quarter need not complete Schedule A or Schedule B below.

**Schedule A:** Federal monthly schedule depositors complete Schedule A below. Schedule A is a summary of your monthly Connecticut tax liability, not a summary of deposits made.

**Schedule B:** Federal semiweekly schedule depositors or monthly schedule depositors whose tax liability on any day is \$100,000 or more, complete Schedule B. Each numbered space on Schedule B corresponds to dates during the quarter. Enter your Connecticut tax liability on the date wages were paid, not the date of deposit.

**All filers:** If your Connecticut liability is **less than \$500** for a calendar quarter, do not complete Schedule A or Schedule B  
**Monthly schedule depositors:** Complete Schedule A  
**Semiweekly schedule depositors or depositors whose tax liability on any day is \$100,000 or more:** Complete Schedule B

(a) First Month Liability	(b) Second Month Liability	(c) Third Month Liability	<b>Total Liability for Quarter</b>

**Schedule B Employer's Record of Connecticut Tax Liability (Show tax liability here, not deposits.)**

(A) First Month of Quarter				(B) Second Month of Quarter				(C) Third Month of Quarter			
1	17			1	17			1	17		
2	18			2	18			2	18		
3	19			3	19			3	19		
4	20			4	20			4	20		
5	21			5	21			5	21		
6	22			6	22			6	22		
7	23			7	23			7	23		
8	24			8	24			8	24		
9	25			9	25			9	25		
10	26			10	26			10	26		
11	27			11	27			11	27		
12	28			12	28			12	28		
13	29			13	29			13	29		
14	30			14	30			14	30		
15	31			15	31			15	31		
16				16				16			
<b>Total for first month</b> A				<b>Total for second month</b> B				<b>Total for third month</b> C			
<b>Total Liability for Quarter</b> (add amounts from A, B, and C)											

This should equal Line 3 on the front of this return. ►

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**All filers:** If your Connecticut liability is **less than \$500** for a calendar quarter, do not complete Schedule A or Schedule B  
**Monthly schedule depositors:** Complete Schedule A  
**Semiweekly schedule depositors or depositors whose tax liability on any day is \$100,000 or more:** Complete Schedule B

(a) First Month Liability	(b) Second Month Liability	(c) Third Month Liability	<b>Total Liability for Quarter</b>

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1	17			1	17			1	17		
2	18			2	18			2	18		
3	19			3	19			3	19		
4	20			4	20			4	20		
5	21			5	21			5	21		
6	22			6	22			6	22		
7	23			7	23			7	23		
8	24			8	24			8	24		
9	25			9	25			9	25		
10	26			10	26			10	26		
11	27			11	27			11	27		
12	28			12	28			12	28		
13	29			13	29			13	29		
14	30			14	30			14	30		
15	31			15	31			15	31		
16				16				16			
<b>Total for first month</b> A				<b>Total for second month</b> B				<b>Total for third month</b> C			
<b>Total Liability for Quarter</b> (add amounts from A, B, and C)											

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